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March 14, 2013

BY ECF

Judge Sean H. Lane
United States Bankruptcy Judge
United States Bankruptcy Court
One Bowling Green
New York, NY 10004

**Re: John S. Pereira, as Chapter 7 Trustee for
Waterford Wedgwood USA, Inc. v. United Parcel Service of America, Inc.,
et al. Adv. Proc. No. 11-01820 (SHL)**

**John S. Pereira, as Chapter 7 Trustee for
Royal Doulton USA, Inc. v. United Parcel Service of America, Inc., et al.
Adv. Proc. No. 11-02177 (SHL)**

Dear Judge Lane:

We write briefly to address two issues regarding the upcoming trial of this matter on next Tuesday.

First, we have received Mr. Jordan's letter of March 13, 2013, and we have no objection to Defendant's proposal to present Mr. Salutric's direct testimony "live." In this connection, we note that Mr. Salutric has provided an expert report, which is being admitted in evidence, that serves many of the purposes of a witness statement.

Second, we note that Defendant has today filed trial briefs in both these cases. While we, of course, do not object, we believe that the issues of law and fact are relatively straightforward and adequately framed in the Joint Pretrial Orders. Accordingly, we will not be submitting a trial brief of our own. We would respectfully request the opportunity to brief any unresolved issues post-trial, based on the evidence and the trial record.

Respectfully submitted,

s/John S. Kinzey
John S. Kinzey

cc: Jonathan Jordan, Esq.